

**EXHIBIT B**

**SUMMARY OF HOURS BILLED BY PROFESSIONALS AND PARAPROFESSIONALS  
FOR THE PERIOD FROM OCTOBER 1, 2019 THROUGH JANUARY 31, 2020**

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Summary of Hours Billed by Professionals and Paraprofessionals  
for the Period from October 1, 2019 through January 31, 2020

| <b>Partners and Of<br/>Counsel</b> | <b>Position; Year(s)<br/>Admitted to Bar;<br/>Specialty</b>  | <b>Rate</b> | <b>Hours</b>  | <b>Amount</b>       |
|------------------------------------|--|-------------|---------------|---------------------|
| Edward S. Weisfelner               | Partner; Admitted to<br>New York Bar in<br>1983; Restructuring   | \$790.00    | 43.50         | \$34,365.00         |
| Jeffrey L. Jonas                   | Partner; Admitted to<br>Massachusetts Bar in<br>1988; Restructuring  | \$790.00    | .50           | \$395.00            |
| Sunni P. Beville*                  | Partner; Admitted to<br>Massachusetts Bar in<br>2002; Restructuring  | \$790.00    | 149.20        | \$108,585.50        |
| Angela M. Papalaskaris             | Partner; Admitted to<br>New York Bar in<br>2004; White Collar<br>Defense &<br>Government<br>Investigations           | \$790.00    | .40           | \$316.00            |
| May Orenstein                      | Partner; Admitted to<br>New York Bar in<br>1984; Litigation  | \$790.00    | 20.80         | \$16,432.00         |
| Cathrine M. Castaldi               | Partner; Admitted to<br>California Bar in<br>1991; Restructuring   | \$790.00    | 24.20         | \$19,118.00         |
| Andrew P. Strehle                  | Partner; Admitted to<br>Massachusetts Bar in<br>1994; Admitted to<br>New York Bar in<br>2010; Corporate -<br>Finance | \$790.00    | 1.30          | \$1,027.00          |
| Adolfo R. Garcia                   | Partner; Admitted to<br>New York Bar in<br>1975; Admitted to<br>Massachusetts Bar in<br>1981; Corporate              | \$790.00    | 1.00          | \$790.00            |
| <b>TOTAL</b>                       |  |             | <b>240.90</b> | <b>\$181,028.50</b> |

\* Non-working travel is discounted at 50%

| <b>Associates</b>   | <b>Position; Year(s)<br/>Admitted to Bar;<br/>Specialty</b>  | <b>Rate</b> | <b>Hours</b>  | <b>Amount</b>       |
|---------------------|--|-------------|---------------|---------------------|
| Tristan G. Axelrod* | Associate; Admitted to<br>Massachusetts Bar in<br>2014; Restructuring  | \$790.00    | 211.10        | \$148,836.00        |
| Marisa I. Calleja   | Associate; Admitted to<br>New York Bar in<br>2017; White Collar<br>Defense &<br>Government<br>Investigations                                     | \$790.00    | 1.00          | \$790.00            |
| Rosa Sierra         | Associate; Admitted to<br>Florida Bar in 2015<br>and Massachusetts Bar<br>in 2017; Restructuring   | \$790.00    | 293.80        | \$232,102.00        |
| Brian P. Oldham     | Associate; Admitted to<br>Colorado Bar and the<br>District of Columbia<br>Bar in 2008; White<br>Collar Defense &<br>Government<br>Investigations | \$790.00    | 17.20         | \$13,588.00         |
| Joshua Dunn         | Associate; Admitted to<br>Massachusetts Bar in<br>2014; Restructuring  | \$790.00    | .80           | \$632.00            |
| Matthew A. Sawyer   | Associate; Admitted to<br>Massachusetts Bar in<br>2019; Restructuring  | \$790.00    | 23.20         | \$18,328.00         |
| <b>TOTAL</b>        |  |             | <b>547.10</b> | <b>\$414,276.00</b> |

\* Non-working travel is discounted at 50%

| <b>Paralegals and Research Assistants</b> | <b>Year(s) Admitted to Bar; Position; Specialty</b>          | <b>Rate</b> | <b>Hours</b>    | <b>Amount</b>       |
|---|--|-------------|-----------------|---------------------|
| Elizabeth G. Hosang                       | N/A; Paralegal with over 20 years' experience; Litigation    | \$270.00    | 3.70            | \$999.00            |
| Carol S. Ennis                            | N/A; Paralegal with over 35 years' experience; Restructuring | \$270.00    | 90.90           | \$24,543.00         |
| Harriet E. Cohen                          | N/A; Paralegal with over 30 years' experience; Restructuring | \$270.00    | 13.30           | \$3,591.00          |
| Alexandra M. Deering                      | N/A; Paralegal with over 5 years' experience; Restructuring  | \$270.00    | 46.70           | \$12,609.00         |
| Nina Khalatova                            | N/A; Paralegal with over 15 years' experience; Restructuring | \$270.00    | 5.40            | \$1,458.00          |
| Sharyn MacEachern                         | N/A Litigation Analyst                                       | \$90.00     | 2.00            | \$180.00            |
| Jodi Hunt                                 | N/A Litigation Analyst                                       | \$90.00     | 39.50           | \$3,555.00          |
| Florence M. Larson                        | N/A Litigation Analyst                                       | \$90.00     | 14.70           | \$1,323.00          |
| <b>TOTAL</b>                              |  |             | <b>216.20</b>   | <b>\$48,258.00</b>  |
| <b>GRAND TOTAL</b>                        |  |             | <b>1,004.20</b> | <b>\$643,562.50</b> |